

The Unfair Cigarette Sales Act

Illegal Activities:

- For any wholesaler or retailer to offer a rebate in price, to give a rebate in price, to offer a concession of any kind, or give a concession of any kind or nature in connection with the sale of cigarettes.
- For any retailer to induce or attempt to induce or to procure or attempt to procure any rebate or concession of any kind or nature in connection with the purchase of cigarettes.
- For any wholesaler or retailer to advertise, offer to sell, or sell, at retail or wholesale, cigarettes at less than the minimum price.
- For any retailer to induce or attempt to induce or to procure or attempt to procure the purchase of cigarettes at a price less than the minimum price.

*For a chart showing all minimum prices, go to:
www.arkansas.gov/atcb/min_price.html
and click the link "Minimum Price Table."*

Untaxed Tobacco Products

- Arkansas Code § 26-57-228 states, "It is unlawful for any retailer of tobacco products to purchase these [tobacco] products from any person other than a registered manufacturer, licensed wholesaler, or other licensed retailer.
- Arkansas Code § 26-57-244 states, "it is unlawful for any person to receive or have in his possession for sale, consumption, or any other purpose, any untaxed tobacco products upon which the tax prescribed has not been paid.

Cigarette and Tobacco Retailers cannot purchase untaxed cigarettes.

i.e. cigarettes without Arkansas Cigarette Stamps affixed to the packs. If you elect to purchase tobacco products other than cigarettes from any other source and receive untaxed tobacco products other than cigarettes, you must register with the *Department of Finance & Administration, Miscellaneous Tax Section, P.O. Box 896, Little Rock, AR 72206* or call (501) 682-7185 to obtain reporting forms and instructions for collecting and remitting the tax. Failure to do so may result in additional tax, penalties and interest and possible revocation of your Retail Cigarette and Tobacco Permit by the Tobacco Control Board.

Arkansas Tobacco Control Board
101 E. Capitol Ave. Suite 204
Little Rock, AR 72201-3826



Helping You Keep Cigarettes and Tobacco Products Out of the Hands of Our Youth



ENFORCEMENT DIVISION

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Arkansas Law on Retail Sales

(A.C.A. § 26-57-257 & § 5-27-227)

- Retail permit holders who sell cigarettes or tobacco products during any 48 month period to anyone under 18 years of age shall be subject to fines and suspensions of tobacco permits for up to:
 - \$250 for the first violation;
 - \$500 and 2 days for the second violation;
 - \$1,000 and 7 days for the third violation;
 - \$2,000 and 14 days for the fourth violation; and
 - \$2,000 and revocation for a fifth violation.
- Clerks selling cigarettes or tobacco products to a minor will face criminal charges and fines up to \$100 *plus court costs*.
- Retailers must display in a conspicuous place or on each vending machine, a sign indicating that the sale of tobacco products to, or purchase of, or possession of tobacco products by a person under the age of eighteen (18) years of age is prohibited by law.
- Retailers are required to have each employee read and sign a ***Tobacco Server Awareness Form***. This form is to be kept on file, and available for inspection. *Failure to comply will result in fines being issued to the permit holder for each employee who does not have a signed server awareness form on file.*

NOTICE

The Arkansas Tobacco Control Board has amended the Rules and Regulations for all holders of cigarette and tobacco permits.

You can find the latest Rules and Regulations on our web site at: **www.arkansas.gov/atcb/**

If you would like a copy mailed to you, just send a stamped, self-addressed 9" X 12" or larger envelope with eighty-three cents (83¢) postage to the Tobacco Control Board office.



No one wants to see our youth victimized by tobacco products. For this reason, the Arkansas Tobacco Control Board has launched an intense effort to eliminate illegal youth access to cigarettes and tobacco products.

Our Sales to Minors Enforcement Division utilizes eight commissioned law enforcement officers working throughout the state to perform compliance checks at retail locations.

Retailers can expect compliance checks to be performed anytime of the day or night, as not all compliance checks are performed using a minor to attempt to make a purchase. In many cases, agents will observe activities at a retail location and check the identification of a person making a tobacco purchase to ensure that person is at least eighteen (18) years of age. Should a retailer sell cigarettes or tobacco products to a person under the age of eighteen (18) years of age, harsh penalties may be assessed as outlined in the box to the left.

It is our goal to help and assist you to comply with all state tobacco laws. However, all violations of Arkansas' laws will be strictly enforced.

If you or your company would like one of our agents to perform on site training for your company and employees at no cost to you, feel free to contact the Tobacco Control Board.

Let's work together to eliminate illegal youth access to cigarettes and tobacco products!

A toll-free Enforcement Hotline has been established to make it easier to report illegal sales to minors. The toll-free number is **1-877-ID TEENS (1-877-438-3367)**.